



## Department Description

The City Comptroller's Department is divided into three program functions for the City: accounting, reporting, and the design and maintenance of financial systems. These program functions are in alignment with the City's core vision and values and also serve to provide fiscal analysis supporting the City's operational management and legislative functions.

The Department's mission is:

*To provide timely and accurate financial information and services to the public, City management, and elected officials in order to effectively manage public resources*

## Goals and Objectives

The following goals and objectives represent the action plan for the Department.

### ***Goal 1: Provide high quality financial reports in a timely manner***

The Department will move toward accomplishing this goal by focusing on the following objective.

- Continue to develop centralized and standardized processes related to financial reporting

### ***Goal 2: Engage in continuous improvement of the City's internal controls over financial operations***

A strong internal control system over financial operations of the City is essential to achieving management's objective of delivering timely, accurate financial information and ensuring compliance with laws, rules, professional standards, and regulations. The Department will move toward accomplishing this goal by focusing on the following objectives.

- Assess material significance of business processes
- Maintain currency of documentation on business processes
- Encourage active participation and ownership of internal control processes

### ***Goal 3: Provide high quality customer service***

The Department will move toward accomplishing this goal by focusing on the following objective.

- Create and maintain a high level of customer service

### ***Goal 4: Promote employee development***

The Department will move toward accomplishing this goal by focusing on the following objective.

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- Effectively monitor employee performance

## ***Goal 5: Develop and retain a trained and skilled professional workforce***

The Department will move toward accomplishing this goal by focusing on the following objective.

- Promote training and professional development

## ***Goal 6: Promote the highest ethical standards***

The Department will move toward accomplishing this goal by focusing on the following objectives.

- Provide staff and management training
- Conduct management review of the City's ethical standards with staff

## Service Efforts and Accomplishments

In addition to providing basic accounting functions, the City Comptroller's Department has completed several significant projects. The recent completion of the City's long overdue 2003, 2004, 2005, and 2006 Comprehensive Annual Financial Reports (CAFRs) has been a major step toward restoring public confidence in the City's financial reporting processes. The implementation of an on-line employee timecard program, E-time, has improved the City's payroll functions. The implementation of self-sealing check technology has created significant cost savings and a more efficient, automated process. This process improvement has also allowed accounts payable staff to refine their overall efficiency and performance leading to improved payment processing time. Additionally, the Comptroller's Department participated in the Mayor's Kroll remediation project and as of the issuance of this document, 76 percent of the identified remediations have been completed. During Fiscal Year 2008, the Comptroller's Department assumed a leadership role over this project and estimates that substantially all remediations will be completed by the end of Fiscal Year 2009.

## Budget Dollars at Work: Performance Expectations

### **Goal 1: Provide high quality financial reports in a timely manner**

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Number of post closes booked at the end of the year	500	N/A <sup>1</sup>	450
2. Number of awards/external recognition received such as Government Finance Officers Association (GFOA) Certificate of Achievement	1	N/A <sup>1</sup>	1
3. Number of months post-close to issue the Comprehensive Annual Financial Report (CAFR)	48	N/A <sup>1</sup>	8
4. Number of proposed adjusting entries provided by outside auditor	10	N/A <sup>1</sup>	10

### **Goal 2: Engage in continuous improvement of the City's internal controls over financial operations**

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Number of documented accounting policies and procedures issued as part of the Comptroller's Internal Control Review Project	N/A	0	15
2. Percent of internal control and policy deficiencies noted in the independent auditor's SAS 61 report that have been corrected through the issuance of revised policies and procedures	N/A	65%	75%

<sup>1</sup> Data not available. In process of compiling FY2008 Comprehensive Annual Financial Report (CAFR).

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Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
3. Number of quarterly updates to the City's Audit Committee on the status of the Comptroller's Internal Control Review Project	N/A	2	4
4. Percent of Kroll report remediations completed	76%	82%	90%
5. Percent of internal control documentation necessary to ensure internal control compliance with Committee of Sponsoring Organizations (COSO) for the City's OneSD system completed	N/A	0	95%

## Goal 3: Provide high quality customer service

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Average turnaround time for processing 1472s	3-5 days	2 days	3 days
2. Average number of days to pay invoices	3-5 days	3-5 days	3 days
3. Customer satisfaction rating of the quality of service provided	N/A	94% <sup>2</sup>	90% <sup>3</sup>

## Goal 4: Promote employee development

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Percent of internal section reviews completed within one month of target	N/A	N/A <sup>4</sup>	80%

## Goal 5: Develop and retain a trained and skilled professional workforce

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Percent of employees compliant with Comptroller training policy	N/A	17.5%	90%

## Goal 6: Promote the highest ethical standards

Performance Measure	Baseline FY2007	Actual FY2008	Target FY2009
1. Percent of employees compliant with the City's policies for ethics training	80%	100%	90%

## Budget Dollars at Work: Sizing and Workload Data

	Actual FY2005	Actual FY2006	Actual FY2007	Actual FY2008	Target FY2009
<b>Workload Data</b>					
Number of employee payroll checks processed	N/A	305,000	280,000	275,000	275,000
Number of Comptroller's certificates issued	N/A	955	870	850	825
Number of purchase orders approved	N/A	9,556	8,900	8,200	8,300

<sup>2</sup> 'Meets Expectations', 'Exceeds Expectations', 'Neutral'

<sup>3</sup> 'Meets Expectations' or above; 75% - 'Exceeds Expectations' and above

<sup>4</sup> In process of developing processes and guidelines for internal section reviews